ACCOUNTANCY EXAMINING BOARD[193A]

[Prior to 7/13/88, see Accountancy, Board of[10]]

	CHAPTER 1	3.7(542C)	Conditioning requirements
	DEFINITIONS	3.8(542C)	Transitional period
1.1(542C)	Definitions	3.9(542C)	Examination procedures
	CHAPTER 2	3.10(542C)	Conduct of the examination
(ORGANIZATION AND	3.11(542C)	Refunding of examination fees
(ADMINISTRATION	3.12(542C)	Review of examination papers
2.1(542C)		3.13(542C)	Destroying examination papers
	Description Administrative committees	3.14(542C)	Obtaining the certificate
2.2(542C)		3.15(542C)	Obtaining a certificate by
2.3(542C) 2.4(542C)	Annual meeting Other meetings		reciprocity
2.4(342C) 2.5 and 2.6	Reserved		CHAPTER 4
2.7(542C)	Secretary's duties	LIC	ENSE OF ACCOUNTING
2.7(342C) 2.8 and 2.9	Reserved	LIC	PRACTITIONER
	Disclosure of confidential	4.1 to 4.3	
2.10(542C)	information		Reserved
2.11	Reserved	4.4(542C)	Examination application
2.11		4.5(542C)	Deadline for filing applications
2.12(542C)	Adoption, amendment and repeal	4.6(542C)	Acceptable experience to take examination
2.13(17A)	of administrative rules Petition for rule making	4.7(542C)	Major in accounting
2.13(17A) 2.14(17A)	Briefs	4.8(542C)	Transcripts required
2.14(17A) 2.15(17A)	Inquiries	4.9(542C)	Admittance prior to completing
2.16(17A) 2.16(17A)	Agency consideration	4.7(3420)	educational requirements
2.17(17A) 2.17(17A)	Petition for declaratory order	4.10(542C)	Content and grading of the
2.17(17A) 2.18(17A)	Notice of petition	4.10(3420)	examination
2.19(17A)	Intervention	4.11(542C)	Conditioning requirements
2.20(17A)	Briefs	4.12(542C)	Examination procedures
2.21(17A)	Inquiries	4.13(542C)	Refunding of examination fees
2.22(17A)	Service and filing of petitions	4.14(542C)	Review of examination papers
2.22(1711)	and other papers	4.15(542C)	Destroying examination papers
2.23(17A)	Board consideration	4.16(542C)	Credit for an examination taken
2.24(17A)	Action on petition	4.10(3420)	in another state
2.25(17A)	Refusal to issue order	4.17(542C)	License by reciprocity
2.26(17A)	Contents of declaratory order—	1.17(3120)	
2.20(1711)	effective date		CHAPTER 5
2.27(17A)	Copies of orders		FOREIGN LICENSES
2.28(17A)	Effect of a declaratory order	5.1(542C)	Application for license
()	•	5.2(542C)	Biennial renewal
	CHAPTER 3	5.3(542C)	Title to be used
CERTIFICATE OF CERTIFIED			
	UBLIC ACCOUNTANT		
3.1(542C)	Colleges or universities		
	recognized by the board		
3.2(542C)	An accounting concentration		
3.3(542C)	Acceptable experience		
3.4(542C)	Examination applications		
3.5(542C)	Deadline for filing applications		
3.6(542C)	Content and grading of the		
	examination		

	CHAPTER 6 RATION AND RENEWAL OF FICATES AND LICENSES Biennial renewal Obtaining effective status Notices Failure to renew registration Certificates and licenses property of the board	CON 10.1(542C) 10.2(542C) 10.3(542C) 10.4(542C) 10.5(542C) 10.6(542C)	CHAPTER 10 NTINUING EDUCATION Applicability Cost of continuing education Basic requirement Measurement standards Programs which qualify Controls and reporting CHAPTER 11
7.1(542C) 7.2(542C) 7.3(542C) 7.4(542C) 7.5(542C)	CHAPTER 7 STRATION OF OFFICES Applicability Annual registration Notice of new office or closing of office Offices located outside of Iowa Resident manager of an office CHAPTER 8 GISTRATION OF FIRMS Initial registration Annual renewal of registration Professional corporation required Professional limited company required Firm names Shareholder/member	RULES OF 11.1(542C) 11.2(542C) 11.3(542C) 11.4(542C) 11.5(542C) 11.6(542C) 11.7(272C)	F PROFESSIONAL CONDUCT Definitions Applicability Independence, integrity and objectivity Competence and technical standards Responsibilities to clients Other responsibilities and practices Impaired licensee review committee
8.7(542C)	requirements Notices required		
	CHAPTER 9 RMITS TO PRACTICE		
9.1(542C) 9.2(542C) 9.3(542C) 9.4(542C)	Obtaining a permit Persons qualified under prior law Temporary practice Definition of "practicing"		
9.5(542C) 9.6(542C)	Partners and shareholders required to have permits Employees required to have permits		
9.7(542C) 9.8(542C) 9.9(542C) 9.10(542C) 9.11(542C) 9.12(252J) 9.13(77GA,S	Must pay permit fee Nature of experience Biennial renewal of permit Notification required Failure to renew permit Certificates of noncompliance		

CHAPTER 12		12.44(252J)	Certificates of
PROCEDURE	FOR ENFORCEMENT	, ,	noncompliance
12.1(272C,542C)	Compliance	12.45(261)	Suspension or revocation
12.2(272C,542C)	Complaints		of a certificate of
12.3(272C,542C)	Conflict of interest		registration—student
12.4(272C,542C)	Grounds for disciplinary		loan
	action		CHAPTER 13
12.5(272C,542C)	Investigation of complaints	WAIVERS	OR VARIANCES FROM RULES
12.6(272C,542C)	Informal discussions	13.1(542C)	
12.7(272C,542C)	Settlements	13.1(542C) 13.2(542C)	Criteria
12.8(17A)	Time requirements	13.2(542C)	Request
12.9(17A)	Requests for contested case	13.4(542C)	Elements
12 10(2720 5420)	proceeding Notice of contested case	13.5(542C)	Ruling
12.10(272C,542C) 12.11(272C,542C)	Form of answer	13.6(542C)	Public availability
12.11(272C,342C) 12.12(272C 542C)	Legal representation	13.7(542C)	Voiding or cancellation
12.12(272C,542C) 12.13(17A)	Presiding officer	13.8(542C)	Violations
12.13(17A) 12.14(17A)	Waiver of procedures	13.9(542C)	Appeals
12.15(17A)	Telephone proceedings	(/	**
12.16(17A)	Disqualification		CHAPTER 14
12.17(17A)	Consolidation—severance	1.1.(5.40.0)	FEES
12.18(17A)	Amendments	14.1(542C)	Required fees
12.19(17A)	Service and filing of	14.2(542C)	Prorating certain fees
()	pleadings and other		CHAPTER 15
	papers	PERMIT 1	HOLDERS DUTY TO REPORT
12.20(17A)	Discovery	15.1(542C)	Reporting acts or omissions
12.21(17A)	Subpoenas	, ,	committed by holders of
12.22(17A)	Motions		permits to practice
12.23(17A)	Prehearing conference	15.2(542C)	Reporting judgments and
12.24(17A)	Continuances		settlements alleging
12.25(17A)	Withdrawals		malpractice
12.26(17A)	Intervention	15.3(542C)	Timely reporting
12.27(272C,542C)	Hearings	15.4(542C)	Failure to make reports
	Disciplinary sanctions		CHAPTER 16
12.29(17A)	Evidence	PURI	LIC RECORDS AND FAIR
12.30(17A)	Default		ORMATION PRACTICES
12.31(17A)	Ex parte communication	11 (1	(Uniform Rules)
12.32(17A)	Recording costs	16.1(17A.22) Definitions
12.33(17A)	Interlocutory appeals) Requests for access to records
12.34(272C,542C)		16.7(17A,22) Consent to disclosure by the
12.35(17A)	Application for rehearing	, ,	subject of a confidential
12.36(17A) 12.37(17A)	Stays of board actions No factual dispute		record
12.57(17A)	contested cases	16.9(17A,22) Disclosures without the consent
12.38(17A)	Emergency adjudicative		of the subject
12.30(17A)	proceedings	16.10(17A,2	
12.39(272C,542C)		16.11(17A,2	
12.40(272C 542C)	Publicizing disciplinary	12100-1-	confidential records
12.70(2720,3720)	action	16.12(17A,2	2) Release to subject
12.41(272C,542C)		16.13(1/A,2	2,542C) Availability of records
	Hearing on license denial	16.14(17A,2	2) Personally identifiable
12.43(272C.542C)	Recovery of hearing fees	16 15/17 4 2	information
- (and expenses	16.15(17A,2	
		16.16(17A,2	Data processing systems

CHAPTER 17 PEER REVIEW

17.1(542C) Definitions
17.2(542C) Peer review required
17.3(542C) General peer review provisions
17.4(542C) Reviewers
17.5(542C) Reviewer in charge
17.6(542C) On-site peer reviews
17.7(542C) Off-site peer reviews
17.8(542C) Certification of completion of peer review
17.9(542C) Waiver of peer review requirement
17.10(542C) Confidentiality of peer review records

CHAPTER 18 SALES OF GOODS AND SERVICES

17.11(542C) Liability

18.1(68B) Selling of goods or services by members of the accountancy

examining board

CHAPTER 19 TRANSITIONAL RULES

19.1(542C,79GA,HF451)

Purpose

19.2(542C,79GA,HF451)

CPA certificates and permits to practice

19.3(542C,79GA,HF451)

AP licenses and permits to practice

19.4(542C,79GA,HF451)

Continuing education

19.5(542C,79GA,HF451)

Peer review

19.6(542C,79GA,HF451)

"Safe harbor" language